



City of Hamilton
ELECTION COMPLIANCE AUDIT COMMITTEE

Meeting #: 19-002
Date: July 15, 2019
Time: 1:30 p.m.
Location: Room 192 and 193, City Hall
71 Main Street West

Alicia Davenport, Legislative Coordinator (905) 546-2424 ext. 2729

	Pages
1. CALL TO ORDER	
2. DECLARATIONS OF INTEREST	
3. APPROVAL OF MINUTES OF PREVIOUS MEETING	
3.1 May 24, 2019	2
4. CONSIDERATION OF APPLICATIONS	
4.1 Craig Burley submitting an Application for Election Compliance Audit respecting the Campaign Finances of John Vail, Candidate for City Councillor, Ward 2	7
4.2 Anna Carter, by her agent, Craig Burley, submitting an Application for Election Compliance Audit respecting the Campaign Finances of Lloyd Ferguson, Candidate for City Councillor, Ward 12	19
5. PRIVATE AND CONFIDENTIAL	
6. ADJOURNMENT	

3.1



Hamilton

Election Compliance Audit Committee

MINUTES 19-001

Friday, May 24, 2019

1:00 p.m.

Rooms 192 & 193

Hamilton City Hall

71 Main Street West

Present: L. Lister (Chair), B. Gilbert (Vice-Chair), J. Klein, and J. van der Heiden

Absent

With Regrets: P. Lachapelle

Also Present:

D. Earthy, Solicitor
J. Pilon, Acting City Clerk
C. Newman, Coordinator of Elections

1. Appointment of Chair

(Gilbert/Klein)

That L. Lister be appointed as Chair of the Election Compliance Audit Committee for the 2018-2022 Term of Council.

CARRIED

2. Appointment of Vice-Chair

(Lister/van der Heiden)

That B. Gilbert be appointed as Vice-Chair of the Election Compliance Audit Committee for the 2018-2022 Term of Council.

CARRIED

FOR INFORMATION:

(a) DECLARATIONS OF INTEREST (Item 3)

There were no declarations of interest.

(b) CONSIDERATION OF CLERK'S REPORTS RESPECTING CONTRIBUTORS WHO APPEAR TO HAVE CONTRAVENED THE CONTRIBUTION LIMITS UNDER SECTION 88.9 (1) & (4) OF THE MUNICIPAL ELECTIONS ACT (Item 4)

The Chair made the following opening statement:

This Election Compliance Audit Committee meeting has been convened pursuant to Section 88.34 (8) of the Municipal Elections Act, 1996, to consider the matter of the Clerk's Reports respecting Contributors who appear to have exceeded the maximum allowable contribution limits to any one candidate or two or more candidates in an election.

The Chair called upon J. Pilon, Acting City Clerk, to provide an overview of the meeting procedures, as follows:

As per the Procedures for the Election Compliance Audit Committee, where a meeting of the Committee is required to consider a Clerk's Report respecting Contributions, the Clerk shall give reasonable notice to the contributor, and to the candidate(s) or registered third party of the time, place and purpose of a meeting and of the fact that if any party fails to attend the meeting, the Committee may proceed in the party's absence and the party will not be entitled to further notice in relation to the meeting.

Notice was provided to all respective Contributors and all respective Candidates on May 7th by Registered Mail.

The procedure the Committee will follow for each of the Clerk's Reports being considered at today's meeting, will commence with a presentation by the Acting City Clerk. The Acting City Clerk will address the Committee; the members of the Committee may, through the Chair, ask questions of the Acting City Clerk; and the Contributor and Candidate shall be permitted to view any documents submitted by the Acting City Clerk.

The Contributor or the Contributor's agent will then be given an opportunity to address the Committee and may respond to the content of the Acting City Clerk's address to the Committee; the members of the Committee may, through the Chair, ask questions of the Contributor; and the Acting City Clerk and the Candidate shall be permitted to view any documents submitted by the Contributor.

The Candidate or the Candidate's agent may address the Committee. The Candidate may respond to the content of the Acting City Clerk's or Contributor's address to the Committee; the members of the Committee may, through the Chair, ask questions of the Candidate; and the Acting City Clerk and the Contributor shall be permitted to view any documents submitted by the Candidate.

Following the presentations, the members of the Committee shall each have an opportunity to speak to the matter and may retire to deliberate in private before rendering its decision.

The decisions of the Committee, will be in writing, and shall set out the reasons for the decision, and shall be signed by the members who concur in the decision. If warranted the members can in addition to the written decision, may deliver an oral decision at the meeting. Once the Committee has made their decision, the Clerk will forward the notice of the Committee's decision to the Contributors at the mailing addresses provided to the Clerk.

(i) Contributors who Appear to have Contravened the Contribution Limits under Section 88.9 of the Municipal Elections Act – Venus Llandino (CL19002) (City Wide) (Item 4.1)

The Chair invited the Contributor and Candidate to identify themselves and any agents attending on their behalf.

The Acting City Clerk addressed the Committee respecting the Clerk's Report (CL19002) concerning the contributions made by Venus Llandino to Elenita Ranas' 2018 Election Campaign. Venus Llandino's contribution of goods and services in the amount of \$1,400 to Elenita Ranas' campaign, exceeds the maximum allowable contribution of \$1,200 to any one candidate in an election (Section 88.9 (1) of the Act).

The Contributor, Venus Llandino, advised the Committee that her contribution was only \$1,000 and that her husband contributed \$400 and provided receipts substantiating her claim.

The Candidate, Elenita Ranas, confirmed that the total contribution amount of \$1,400 in the sole name of Venus Llandino, should have been split between Venus Llandino (\$1,000) and Albert Llandino (\$400) and provided a documented explanation substantiating her claim.

(ii) Contributors who Appear to have Contravened the Contribution Limits under Section 88.9 of the Municipal Elections Act – Ralph Pagliuso (CL19003) (City Wide) (Item 4.2)

The Chair invited the Contributor and Candidate to identify themselves and any agents attending on their behalf.

The Acting City Clerk addressed the Committee respecting the Clerk's Report (CL19003) concerning the contributions made by Ralph Pagliuso to Fred Eisenberger's 2018 Election Campaign. Ralph Pagliuso's apparent contribution of funds in the amount of \$2,200 to Fred Eisenberger's campaign, exceeds the maximum allowable contribution of \$1,200 to any one candidate in an election (Section 88.9 (1) of the Act).

The Contributor, Ralph Pagliuso testified that he only donated one contribution of \$1,000, and provided receipts substantiating his claim.

Chris Cutler, the campaign manager for Fred Eisenberger, explained that a second donation of \$1,200 was reported as coming from Ralph Pagliuso due to a cut-and-paste error and that the \$1,200 donation was, in fact, from another contributor whom he was unable to identify.

(iii) Contributors who Appear to have Contravened the Contribution Limits under Section 88.9 of the Municipal Elections Act – Sergio Manchia (CL19004) (City Wide) (Item 4.3)

The Chair invited the Contributor and Candidate to identify themselves and any agents attending on their behalf.

The Acting City Clerk addressed the Committee respecting the Clerk's Report (CL19004) concerning the contributions made by Sergio Manchia to Eve Adam's; Chad Collins'; John-Paul Danko's; Fred Eisenberger's; Jason Farr's; Laura Farr's; Lloyd Ferguson's; Tom Jackson's; Sam Merulla's; Maria Pearson's and Terry Whitehead's 2018 Election Campaigns. Sergio Manchia's contribution of funds in the amount of \$5,300 to Eve Adam's; Chad Collins'; John-Paul Danko's; Fred Eisenberger's; Jason Farr's; Laura Farr's; Lloyd Ferguson's; Tom Jackson's; Sam Merulla's; Maria Pearson's and Terry Whitehead's campaigns, exceeds the maximum allowable contribution of \$5,000 to two or more candidates for office on the same council or local board (Section 88.9 (4) of the Act).

The Contributor, Sergio Manchia testified that he made an error in estimating the value of goods and services contributed in-kind to Fred Eisenberger's campaign and acknowledged that he did contravene the *Municipal Elections Act* by inadvertently overcontributing and apologized for his error.

(c) ADJOURNMENT (Item 5)

(Klein/Gilbert)

That the meeting of the Election Compliance Audit Committee be adjourned at 1:25 p.m.

CARRIED

Respectfully submitted,

Linda Lister, Chair
Election Compliance Audit
Committee

**Election Compliance Audit Committee
Minutes 19-001**

**May 24, 2019
Page 5 of 5**

Alicia Davenport
Legislative Coordinator
Office of the City Clerk



Hamilton

CITY OF HAMILTON

APPLICATION FOR ELECTION COMPLIANCE AUDIT¹

Applicant Information:

First Name: Craig Last Name: Burley

Mailing Address: 20 Hughson St. South #203, Hamilton, ON

E-mail Address: craig@craigburley.com Phone Number: 905 296 3378

Identify the address and type of property that qualifies you as an elector in Hamilton:

222 Haddon Ave. South, Hamilton, L8N 2A1 (personal residence)

Requesting Compliance Audit of Election Campaign Finances of:

Name of Candidate: John Vail

Candidate for office of: Mayor Councillor Registered Third Party

Date of election for the office: October 22, 2018

I, the undersigned applicant:

- 1) am an elector as defined under Section 17(2) of the *Municipal Elections Act, 1996*, namely a person who:
 - (a) resides in Hamilton or is the owner or tenant of land there, or the spouse of such owner or tenant;
 - (b) is a Canadian citizen;
 - (c) is at least 18 years old; and
 - (d) is not prohibited from voting under Section 17(3)² or otherwise by law.
- 2) have reasonable grounds for believing that the candidate or Registered Third Party has contravened the *Municipal Elections Act, 1996* relating to the candidate's or Registered Third Party election campaign finances.

Which sections of the *Municipal Elections Act, 1996* relating to election campaign finances do you believe have been contravened?

88.9.1(1)

What are the reasonable grounds for your belief? (Attach supporting documentation, if any)

Please see the attached letter.

I, Craig Burley, being an eligible elector in the City of Hamilton, believe the facts and information submitted above to be true, and I request a compliance audit of the candidate's or the Registered Third Party's election campaign finances.

2019-06-27

Date


Signature of Applicant

This form contains information collected and maintained specifically for the purpose of creating a record available to the general public and may be inspected by any person at the Clerk's office at a time when the office is open. (Section 88(5) of the *Municipal Elections Act, 1996*).

¹Section 88.33(3) and 88.35(3) of the *Municipal Elections Act, 1996*:

The application must be made within 90 days after the latest of,

- (a) the filing date under section 88.30;
- (b) the candidate's supplementary filing date, if any, under section 88.30;
- (c) the filing date for the final financial statement under section 88.30; or
- (d) the date on which the candidate's extension, if any, under subsection 88.23(6) and 88.27(3) expires.

²Section 17(3) of the *Municipal Elections Act, 1996*:

The following are prohibited from voting:

1. A person who is serving a sentence of imprisonment in a penal or correctional institution.
2. A corporation.
3. A person acting as executor or trustee or in any other representative capacity, except as a voting proxy in accordance with section 44.
4. A person who was convicted of the corrupt practice described in subsection 90 (3), if voting day in the current election is less than five years after voting day in the election in respect of which he or she was convicted.



Craig Burley, Barrister and Solicitor
20 Hughson Street South, Suite 203, Hamilton ON, L8N 2A1
(905) 296-3378

Compliance Audit Committee
City of Hamilton
71 Main St. W.
Hamilton, Ontario

June 27, 2019

Dear Committee,

I am writing to you in support of my application for an Election Compliance Audit in respect of John Vail's campaign for Ward 2 Councillor for the election on October 22, 2018.

I believe Mr. Vail has likely contravened subsection 88.9.1(1) of the *Municipal Elections Act* (the "Act") related to contributions by the candidate and his spouse in excess of the prescribed limit.

The prescribed limit in respect of the Ward 2 Council election was \$8,971.40.

Mr. Vail's self-reported self-financed amount was \$8,315.57 under his attached Form 4.

However, Mr. Vail reported a value of \$0 for election signs repurposed from a prior provincial election campaign, at Table 4 on page 6. I noted Mr. Vail used these signs, from his race with the Progressive Conservative Party of Ontario, in the campaign. They were cut down so as to hide the PCPO branding, but were unquestionably those same signs and they stated "VOTE JOHN VAIL".

A value of zero cannot be an appropriate valuation of those signs.

The value of goods and services donated to a campaign, for the purposes of the Act, is not their value in present condition. Value is determined by 88.15(5)(b) of the Act:

(5) The value of goods and services provided as a contribution is,

(a) if the contributor is in the business of supplying these goods and services, the lowest amount the contributor charges the general public in the same market area for similar goods and services provided at or about the same time;

(b) if the contributor is not in the business of supplying these goods and services, the lowest amount a business providing similar goods or services charges the general public for them in the same market area at or about the same time. 2016, c. 15, s. 53 (3).

I believe that a sign order from a commercial sign company for similar signs in similar volume would



Craig Burley, Barrister and Solicitor

20 Hughson Street South, Suite 203, Hamilton ON, L8N 2A1
(905) 296-3378

be unlikely to be fulfilled for less than \$655.84, and therefore I believe that Mr. Vail exceeded his contribution limit under section 88.9.1 of the Act.

I request a compliance audit on whether Mr. Vail has exceeded the 88.9.1 limit, and to determine whether there were any other violations of the Act in relation to the donation and use of these signs.

Please contact me at craig@craigburley.com to discuss any details of this request that require clarification.

With thanks and regards for your service to the City,

Craig Burley
Barrister and Solicitor

encl. *John Vail, Form 4, 2018 Municipal Election*



Ministry of Municipal Affairs

Financial Statement - Auditor's Report Candidate - Form 4

Municipal Elections Act, 1996 (Section 88.25)

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2018	07	25

 to

YYYY	MM	DD
2018	12	31

Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

VAIL

Given Name(s)

JOHN

Office for which the candidate sought election

HAMILTON CITY COUNCIL

Ward name or no. (if any)

2

Municipality

HAMILTON

Spending Limit - General

\$ 21878⁴⁵

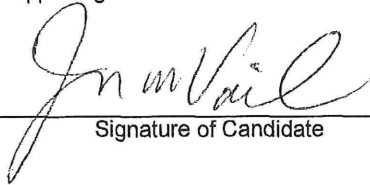
Spending Limit - Parties and Other Expressions of Appreciation

\$

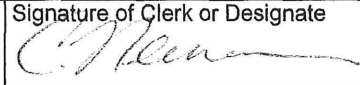
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, JOHN VAIL, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.


Signature of Candidate

2019/04/29
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/04/29	12:53PM	JM	

Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution _____
 Amount borrowed \$ 0

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	_____
Revenue from items \$25 or less	+ \$	_____
Sign deposit refund	+ \$	_____
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	_____
Interest earned by campaign bank account	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Campaign Income (Do not include loan)	= \$	_____ C1

EXPENSES (Note: include the value of contributions of goods and services)

Expenses subject to general spending limit

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	_____
Advertising	+ \$	403975
Brochures/flyers	+ \$	160743
Signs (including sign deposit)	+ \$	_____
Meetings hosted	+ \$	109939
Office expenses incurred until voting day	+ \$	_____
Phone and/or internet expenses incurred until voting day	+ \$	146900
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	_____
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. <u>Filing Fee</u>	+ \$	10000
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	831522 C2

EXPENSES

Expenses subject to spending limit for parties and other expressions of appreciation

1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	_____ C3

Expenses not subject to spending limits

Accounting and audit	+ \$	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	
Office expenses incurred after voting day	+ \$	
Phone and/or internet expenses incurred after voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	
Bank charges incurred after voting day	+ \$	
Interest charged on loan after voting day	+ \$	
Expenses related to recount	+ \$	
Expenses related to controverted election	+ \$	
Expenses related to compliance audit	+ \$	
Expenses related to candidate's disability (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses not subject to spending limits	= \$	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ _____ C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	_____ D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	_____ D2
Total (D1 – D2)	= \$	_____
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	_____
Surplus (or deficit) for the campaign	= \$	_____ D3

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 - Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+	\$	8315 ⁵⁷	
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+	\$		
Total value of contributions not exceeding \$100 per contributor				
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+	\$		
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)				
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+	\$		
Less: Contributions returned or payable to the contributor	-	\$		
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	-	\$		
Total Amount of Contributions (record under Income in Box C)	=	\$	8315 ⁵⁷	1A

Part II – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse

Table 1: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	

Table 2: Contributions in goods or services from individuals other than candidate or spouse
 (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	

Total for Part II - Contributions exceeding \$100 per contributor
 (Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions) \$ _____ **1B**

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
 (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Election Signs from Provincial Campaign	2014			0
N				
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	

Schedule 2 – Fundraising Events and Activities

Fundraising Event/Activity

Complete a separate schedule for each event or activity held

Additional schedule(s) attached

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

\$ _____	2A
X _____	2B

Total Part I (2A X 2B) (include in Part 1 of Schedule 1) = \$ _____

Part II – Other revenue deemed a contribution

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1.	_____	+	\$ _____
2.	_____	+	\$ _____
3.	_____	+	\$ _____
4.	_____	+	\$ _____
5.	_____	+	\$ _____

Total Part II (include in Part 1 of Schedule 1) = \$ _____

Part III – Other revenue not deemed a contribution

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

1.	_____	+	\$ _____
2.	_____	+	\$ _____
3.	_____	+	\$ _____
4.	_____	+	\$ _____
5.	_____	+	\$ _____

Total Part III (include under Income in Box C) = \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

1.	_____	+	\$ _____
2.	_____	+	\$ _____
3.	_____	+	\$ _____
4.	_____	+	\$ _____
5.	_____	+	\$ _____
6.	_____	+	\$ _____
7.	_____	+	\$ _____
8.	_____	+	\$ _____

Total Part IV Expenses (include under Expenses in Box C) = \$ _____

Auditor's Report*Municipal Elections Act, 1996 (Section 88.25)*

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

Municipality	Date (yyyy/mm/dd)
--------------	-------------------

Contact Information

Last Name or Single Name	Given Name(s)	Licence Number
--------------------------	---------------	----------------

Address		
Suite/Unit No.	Street No.	Street Name

Municipality	Province	Postal Code
--------------	----------	-------------

Telephone No. (including area code)	Email Address
-------------------------------------	---------------

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

 Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.



Hamilton

CITY OF HAMILTON

APPLICATION FOR ELECTION COMPLIANCE AUDIT¹

Applicant Information:First Name: Anna Last Name: CarterMailing Address: 141 West 27th Street, Hamilton, ON, L9C 5A2E-mail Address: [REDACTED] Phone Number: [REDACTED]

Identify the address and type of property that qualifies you as an elector in Hamilton:

141 West 27th Street, Hamilton, ON, L9C 5A2**Requesting Compliance Audit of Election Campaign Finances of:**Name of Candidate: Lloyd FergusonCandidate for office of: Mayor Councillor Registered Third Party Date of election for the office: October 22, 2018

I, the undersigned applicant:

- 1) am an elector as defined under Section 17(2) of the *Municipal Elections Act, 1996*, namely a person who:
 - (a) resides in Hamilton or is the owner or tenant of land there, or the spouse of such owner or tenant;
 - (b) is a Canadian citizen;
 - (c) is at least 18 years old; and
 - (d) is not prohibited from voting under Section 17(3)² or otherwise by law.
- 2) have reasonable grounds for believing that the candidate or Registered Third Party has contravened the *Municipal Elections Act, 1996* relating to the candidate's or Registered Third Party election campaign finances.

Which sections of the *Municipal Elections Act, 1996* relating to election campaign finances do you believe have been contravened?

Subsection 88.20(9)

What are the reasonable grounds for your belief? (Attach supporting documentation, if any)

Because of statements made in his Form 4 Financial Statement. See the attached letter for details.

I, **Anna Carter**

, being an eligible elector in the City of Hamilton, believe the facts and information submitted above to be true, and I request a compliance audit of the candidate's or the Registered Third Party's election campaign finances.

June 25, 2019

Date

Anna Carter

Signature of Applicant

This form contains information collected and maintained specifically for the purpose of creating a record available to the general public and may be inspected by any person at the Clerk's office at a time when the office is open. (Section 88(5) of the *Municipal Elections Act, 1996*).

¹Section 88.33(3) and 88.35(3) of the *Municipal Elections Act, 1996*:

The application must be made within 90 days after the latest of,

- (a) the filing date under section 88.30;
- (b) the candidate's supplementary filing date, if any, under section 88.30;
- (c) the filing date for the final financial statement under section 88.30; or
- (d) the date on which the candidate's extension, if any, under subsection 88.23(6) and 88.27(3) expires.

²Section 17(3) of the *Municipal Elections Act, 1996*:

The following are prohibited from voting:

1. A person who is serving a sentence of imprisonment in a penal or correctional institution.
2. A corporation.
3. A person acting as executor or trustee or in any other representative capacity, except as a voting proxy in accordance with section 44.
4. A person who was convicted of the corrupt practice described in subsection 90 (3), if voting day in the current election is less than five years after voting day in the election in respect of which he or she was convicted.

LETTER OF AUTHORIZATION

I, Anna Carter, am writing to advise that the agent and counsel named below has been authorized to represent me in all matters related to the Compliance Audit Request as detailed in my letter.

I authorize the agent and counsel named below to access all communications and documents related to me in the below-noted matter, notwithstanding the confidentiality of their contents, and to make submissions on my behalf.

My agent and counsel may, at their discretion, be assisted by any of their associates or employees.

Case name: Compliance Audit Request re L Ferguson

Name and address of firm: Craig Burley, Barrister and Solicitor
20 Hughson St. S. #203
Hamilton, ON L8N 2A1

Telephone: (905) 296-3378

E-mail: craig@craigburley.com

DATED at Hamilton, Ontario this 27th day of June, 2019.

Signature:



Name (please print):

ANNA CARTER



Craig Burley, Barrister and Solicitor
 20 Hughson Street South, Suite 203, Hamilton ON, L8N 2A1
 (905) 296-3378

City Clerk
 City of Hamilton
 71 Main St. W.
 Hamilton, Ontario

VIA ELECTRONIC MAIL TO: clerk@hamilton.ca

March 31, 2019

Dear City Clerk,

I am writing to you to take notice of the expenditures of Ward 12 Councillor Lloyd Ferguson for the 2018 municipal election. He has substantially exceeded the spending limit for “the cost of holding parties and making other expressions of appreciation after the close of voting” established under subsection 88.20(9) of the *Municipal Elections Act, 1996*, S.O. 1996, c. 32 (the “Act”).

Mr. Ferguson’s expenditures, as detailed below, are on the face of his filed Form 4 in excess of the spending limit prescribed by regulation, which you established as \$3,025.18. Mr. Ferguson’s expenses as provided by his Form 4 (attached) on the cost of holding parties and making expressions of appreciation after the close of voting were \$4,088.23.

Mr. Ferguson’s spending exceeded the maximum prescribed by law by \$1,063.05, over 35% in excess of the lawful limit.

As you will know, the legal penalty for exceeding the spending limit established under subsection 88.20(9) of the Act is established by paragraph 88.23(1)(c) and subsection 88.23(2):

- **Mr. Ferguson forfeits the office of Ward 12 Councillor; and**
- **Mr. Ferguson is ineligible to be elected or appointed to any office under the Act until after the next regular election.**

As you will further know, the above being the case your mandatory legal duty is established by subsection 88.23(3):

- you must notify Mr. Ferguson and the Council of the City of Hamilton in writing of the default; and
- you must publicly announce Mr. Ferguson as having defaulted under the Act with a description of the default.



Craig Burley, Barrister and Solicitor

20 Hughson Street South, Suite 203, Hamilton ON, L8N 2A1
(905) 296-3378

I request that this be announced as soon as possible once you have verified Mr. Ferguson's default, and I asked to be kept up to date on your deliberation in this regard on this extremely important matter of clean government and clean elections. My telephone is in the letterhead.

The Default

Mr. Ferguson's Form 4 "shows on its face" that he has outspent the limit established under subsection 88.20(9). His Form 4 describes two such expenses:

- a "volunteer appreciation" expense, correctly disclosed on Page 2 as "Expenses subject to spending limit for parties and other expressions of appreciation", and totalling \$2,435.60; and
- an expense for "Thank You Voters notice in News Paper", believed to be related to two announcements after Election Day in the *Ancaster News* and the *Flamborough Review*, incorrectly disclosed under "Expenses not subject to spending limits--Other" on page 3, and totalling \$1,652.63.

As "Thank You" is an "expression of appreciation", Mr. Ferguson's Form 4 shows on his face that he has exceeded the spending limits for "the cost of holding parties and making other expressions of appreciation after the close of voting" by incurring \$4,088.23 of such costs.

I request that you act forthwith to declare the position of Ward 12 Councillor forfeited, immediately. There is no permissible alternative to this action under the Act. **I remind you of your duty to faithfully carry out the Act, and the penalties established by subsection 90(6) for failing to do so wilfully.**

Please contact me at craig@craigburley.com to discuss any details of this request that require clarification.

With thanks and regards for your service to the City,

Craig Burley
Barrister and Solicitor

encl. *Lloyd Ferguson, Form 4, 2018 Municipal Election*

Lloyd Ferguson

THANK YOU
to Ancaster
and
West Flamborough
for the confidence
in allowing me
to represent you
for 4 years at
City Council



Lloyd and Grandson
Mason Canvassing

To contact my office please call

905-546-2704

Or email me at Lloyd.Ferguson@hamilton.ca



Ministry of Municipal Affairs

Financial Statement - Auditor's Report Candidate - Form 4

Municipal Elections Act, 1996 (Section 88.25)

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2 0 1 8	0 7	1 0

 to

YYYY	MM	DD
2 0 1 8	1 2	3 1

Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Ferguson

Given Name(s)

LLoyd

Office for which the candidate sought election

Municipal Councillor

Ward name or no. (if any)

12

Municipality

Hamilton, Ontario

Spending Limit - General

\$ 30,251.80

Spending Limit - Parties and Other Expressions of Appreciation

\$ 3025.18

I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Lloyd Ferguson, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Signature of Candidate

2019/03/28
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2019/03/28

Time Filed

12:55 PM

Initial of Candidate or Agent (if filed in person)

Signature of Clerk or Designate

Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution _____

Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	44,000.00
Revenue from items \$25 or less	+ \$	_____
Sign deposit refund	+ \$	_____
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	_____
Interest earned by campaign bank account	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Campaign Income (Do not include loan)	= \$	44,000.00 c1

EXPENSES (Note: include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	1,700.00
Advertising	+ \$	5,819.62
Brochures/flyers	+ \$	4,733.80
Signs (including sign deposit)	+ \$	3,270.29
Meetings hosted	+ \$	3,070.92
Office expenses incurred until voting day	+ \$	1,280.80
Phone and/or internet expenses incurred until voting day	+ \$	1,452.85
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	640.00
Bank charges incurred until voting day	+ \$	197.69
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	22,165.97 c2

EXPENSES**Expenses subject to spending limit for parties and other expressions of appreciation**

1. volunteer appreciation	+ \$	2,435.60
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	2,435.60 c3

Expenses not subject to spending limits

Accounting and audit	+ \$	2,034.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	10,834.70	
Office expenses incurred after voting day	+ \$	636.45	
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	2,513.67	
Bank charges incurred after voting day	+ \$	85.63	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$		
Expenses related to controverted election	+ \$		
Expenses related to compliance audit	+ \$		
Expenses related to candidate's disability (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Other (provide full details)			
1. Post Mortem Meeting held to discuss what went right during the	+ \$	425.34	
2. campaign and what wrong.	+ \$		
3. Thank You Voters notice in News Paper	+ \$	1,652.63	
4. _____	+ \$		
5. _____	+ \$		
Total Expenses not subject to spending limits	= \$	18,182.42	C4

Total Campaign Expenses (C2 + C3 + C4)

= \$ **42,783.99** C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	1,216.01	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
Total (D1 - D2)	= \$	1,216.01	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	= \$	1,216.01	D3

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 - Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+ \$	1,700.00
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	
Total value of contributions not exceeding \$100 per contributor • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+ \$	
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2) • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+ \$	43,050.00
Less: Contributions returned or payable to the contributor	– \$	750.00
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	
Total Amount of Contributions (record under Income in Box C)	= \$	44,000.00 1A

Part II – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse

Table 1: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Mario Nesci	35 Southshore Crescent Stoney Creek, ON, L8E 0J2	2018/09/24		750.00
See Attached				
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	

Table 2: Contributions in goods or services from individuals other than candidate or spouse
(Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
None				
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

Total for Part II - Contributions exceeding \$100 per contributor
(Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions) \$ _____ 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
None		

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
		1,700.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total
		1,700.00

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
 (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Signs from Previous Campaigns Large Signs	2014/09/01	Jaden Printing	75	1,250.00
Signs from Previous Campaigns Small Signs	2014/09/01	Jaden Printing	100	450.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total
				1,700.00

Schedule 2-- Fundraising Events and Activities

Fundraising Event/Activity

Complete a separate schedule for each event or activity held

Additional schedule(s) attached

Description of fundraising event/activity Party

Date of event/activity (yyyy/mm/dd) 2018/09/24

Part I – Ticket revenue

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

	\$		2A	
Number of tickets sold	X		2B	
Total Part I (2A X 2B) (include in Part 1 of Schedule 1)			=	\$ <u> </u>

Part II – Other revenue deemed a contribution

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1. <u>see list - personal donations</u>	+	\$ 18,400.00		
2. _____	+	\$ _____		
3. _____	+	\$ _____		
4. _____	+	\$ _____		
5. _____	+	\$ _____		
Total Part II (include in Part 1 of Schedule 1)			=	\$ <u>18,400.00</u>

Part III – Other revenue not deemed a contribution

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

1. _____	+	\$ _____		
2. _____	+	\$ _____		
3. _____	+	\$ _____		
4. _____	+	\$ _____		
5. _____	+	\$ _____		
Total Part III (include under Income in Box C)			=	\$ <u> </u>

Part IV – Expenses related to fundraising event or activity

Provide details

1. <u>Food and entertainment</u>	+	\$ 10,834.70		
2. _____	+	\$ _____		
3. _____	+	\$ _____		
4. _____	+	\$ _____		
5. _____	+	\$ _____		
6. _____	+	\$ _____		
7. _____	+	\$ _____		
8. _____	+	\$ _____		
Total Part IV Expenses (include under Expenses in Box C)			=	\$ <u>10,834.70</u>

Auditor's Report*Municipal Elections Act, 1996 (Section 88.25)*

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

CPA CA, LPA

Municipality

Date (yyyy/mm/dd)

Contact Information

Last Name or Single Name

Meikle

Given Name(s)

Celia Anne

Licence Number

375811

Address

Suite/Unit No.

34

Street No.

5484

Street Name

Tomken Road

Municipality

Mississauga

Province

Ontario

Postal Code

L4W 2Z5

Telephone No. (including area code)

905 919 3543

Email Address

celia.meikle@gmscpa.ca

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

 Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

Donors List

022	Aide	Sacha	\$	500.00	9/28/2018	5122 Blue Spruce Ave., Burlington Ont., L7L 6G7
023	Ayala	Hernan	\$	1,200.00	9/28/2018	392 Spring Blossom Cres, Oakville Ont., L6H 0C2
024	Carnicelli	Domenic	\$	1,000.00	9/28/2018	136 Foxridge Drive,
025	Cassis	Jason	\$	500.00	9/28/2018	1276 Shaver Road, Ancaster Ont., L9G 3L1
055	Chan	Vincent	\$	1,200.00	9/28/2018	1003 Main St., West, Hamilton Ont L8S 4P3
031	De Caria	Nando	\$	250.00	9/28/2018	63 Erica Cres., Hamiton Ont., L8W 0A2
028	DeFaveri	Marcie	\$	500.00	9/28/2018	8 Sandbeach Dr., Winona Ont., L8E 6E6
029	DeSantis	Franca	\$	400.00	9/28/2018	10 Lorado Drive, Stoney Creek Ont., L8E 5Z6
030	DeSantis	Mary	\$	400.00	9/28/2018	8 Falcon Road, Stoney Creek Ont., L8E 5G3
033	Fidanza	Adrian	\$	500.00	9/28/2018	55 Erica Cres., Hamilton Ont., L8W 0A2
034	Frankovich	Steven	\$	500.00	9/28/2018	155 Otter Cres., Oakville Ont., L6H 1E7
056	Horwood	David	\$	500.00	9/28/2018	240 Main Street East, Hamilton Ont., L8N 1H5
025	Johnson	Matthew	\$	500.00	9/28/2018	77 Mansfield Dr., Ancaster Ont., L9G 1M6
036	Johnston	William	\$	500.00	9/28/2018	694 Deervalley Road, Ancaster Ont., L9G 4C9
037	Kelly	Alec	\$	500.00	9/28/2018	174 Mountain Park Ave., Unit 6 East, Hamilton Ont., L8V 1A1
038	Lecluse	John	\$	600.00	9/28/2018	201 Langford Church Road, Brantford Ont., N3T 5L4
039	Mahler	James	\$	250.00	9/28/2018	981 Mineral Springs Rd., R.R. 3 Dundas Ont., L9H 5E3
040	Manchia	Sergio	\$	500.00	9/28/2018	94 Rousseaux St., Ancaster Ont., L9G 3M1
041	Manchia	Angela	\$	500.00	9/28/2018	94 Rousseaux St., Ancaster Ont., L9G 3M1
042	Marr	Ellen	\$	500.00	9/28/2018	88 Davenport Road, Suit 1104, Toronto Ont., L5R 0A5
044	Persi	Riccardo	\$	500.00	9/28/2018	36 Elmhurst Drive., Hamilton Ont., L8T 1C5
057	Spallacci	Frank	\$	1,200.00	9/28/2018	85 Lansing Drive, Hamilton Ont., L8W 2Z9
047	Spallacci	Loren	\$	1,200.00	9/28/2018	63 Rousseaux Street. Ancaster Ont., L9G 2W6
049	Vankleef	Erica	\$	250.00	9/28/2018	9 Winegarden Trail, Dundas Ont., L9H 7M1
050	Vankleef	Ronald	\$	500.00	9/28/2018	52 Toulon Ave., Ancaster Ont., L9K 0E6
051	Vitulli	John	\$	500.00	9/28/2018	114 Mansfield Drive, Ancaster Ont., L9G 1M7
058	Waxman	Gary	\$	1,200.00	9/28/2018	<u>9 Stonegate Dr., Ancaster Ont., L9G 3P3</u>
052	Weisz	Sacha	\$	500.00	9/28/2018	78 Mayfair Cres., Hamilton Ont., L8S 4E7
053	Weisz	Thomas	\$	500.00	9/28/2018	78 Mayfair Cres., Hamilton Ont., L8S 4E7
		total	\$	17,650.00		
021	Adili	Anthony	\$	250.00	9/15/2018	189 Lovers Lane, Ancaster Ont., L9G 4T7
017	Barton	Brianne	\$	400.00	9/15/2018	48 Myers Lane, Ancaster ON., L9G 0A5
003	Bastos	Maria	\$	500.00	8/30/2018	564 4th Concession, Waterdown Ont., L8B 1J5
004	Bastos	Manuel	\$	500.00	8/30/2018	564 4th Concession, Waterdown Ont., L8B 1J5

020	Brownlow	David	\$	400.00	9/15/2018	76 Reding Road, Ancaster ON, L9G 1M8
026	Child	Juliana M.	\$	1,000.00	8/5/2018	39 Black Walnut Cres., Ancaster Ont., L9K0B7
001	Cooper	Richard M.	\$	1,200.00	8/1/2018	54 Hillholm Road. Toronto Ont. M5P 1M5
027	Courneya	Paul	\$	200.00	9/16/2018	70 Cancery Drive, Ancaster Ont., L9G 4M1
032	DiGregorio	Elizabeth	\$	1,200.00	9/29/2018	514 Gray Court Drive, Ancaster Ont., L9G 2S1
011	Dixon	Darrel	\$	1,200.00	9/15/2018	PO Box 25022 RPO Clayton Park W., Halifax N.S. B3M 4H4
006	Fowler	Dwight A.	\$	500.00	8/31/2018	41 Landscapes Trail, Ancaster Ont., L9K 0A1
005	Fowler	Shane D.	\$	500.00	8/31/2018	60 Prker Ave., Ancaster Ont., L9G 1A7
007	Foxcroft	Ronald L.	\$	1,200.00	8/15/2018	1206 Appleford Lane, Burlington Ont., L7P 3M2
012	Fraleigh	Gregory	\$	500.00	9/21/2018	PO Box 1306, Waterdown ON L0R 2H0
009	Hagen	Kevin	\$	1,000.00	8/16/2018	279 Appleby Road, Ancaster Ont., L9G 2V6
010	Kopelaar	Nick	\$	500.00	10/1/2018	802 Butter Road, Ancaster Ont., L9G 3L1
014	Lumsden	David	\$	1,200.00	9/20/2018	277 Golf Links Rd., Ancaster ON L9G 2N6
060	Mancinelli	Joseph	\$	500.00	9/21/2018	3 Mountain Park Avenue, Hamilton Ont., L9A 1A1
043	Mercanti	Sam	\$	250.00	9/15/2018	17 Lakeview Drive, Stoney Creek, Ont., L8E 5A5
063	Mercanti	Peter	\$	200.00	10/15/2018	36 Millcreek Court, Ancaster ON L9G 4Z3
016	Perco	Bradley	\$	400.00	9/15/2018	294 Brigadoon Drive, Hamilton Ont., L9C 0B7
045	Rankin	Thomas	\$	1,000.00	10/5/2018	8 Northcliff Drive, St, Catharines Ont., L2T 3V4
064	Reda	Ziad	\$	500.00	10/15/2018	19 Thoroughbread Blve., Ancaster Ont., L9K 1L2
063	Reda	Youssef	\$	500.00	10/15/2018	90 - 189 Garner Road E., Ancaster Ont., L9G 3Z9
046	Ruddy	John E.	\$	750.00	9/25/2018	8 Grouse Nest, Glouchester, Ont., K1J 7G1
015	Shannon	Joseph	\$	1,200.00	9/21/2018	23 Paint Street. Port Hawlesbury, Nova Scotia, B9A 3J7
062	Shih	Michael	\$	1,000.00	10/5/2018	3535 New Street, Burlington Ont., L7R 2J6
013	Tancredi	Peter	\$	500.00	9/25/2018	83 Rousseaux t., Ancaster ON L9G 2W6
048	Valeri	Paul	\$	750.00	9/30/2018	261 Golf Links Road, Ancaster Ont., L9G 2N6
018	Valeri	Anthony	\$	750.00	9/30/2018	41 Balfour Drive, Hamilton Ont., L9C 7A5
019	Valeri	Tedoro	\$	750.00	9/30/2018	55 Balfour Drive, Hamilton Ont., L9C 7A5
059	Vranich	Darko	\$	1,200.00	10/9/2018	366 King Street West, Hamilton Ont., L8P 1B3
008	Wilkins	Robert J.	\$	1,200.00	8/30/2018	211 Sulphur Springs Road, Ancaster Ont., L9G 4T7
002	Wilt	Robert L.	\$	100.00	8/31/2018	329 Taylor Road, Ancaster Ont. L9G 3N8
054	Wood	Brian R.	\$	500.00	9/25/2018	15 Golfdale Road, Brantford Ont., N3T 5H4
061	Zable	Liesa	\$	350.00	10/5/2018	302 Hamilton Drive, Ancaster Ont., L9G 4W6
	total		\$	24,650.00		
	Grand Total		\$	42,300.00		
	Sign Inventory Value		\$	1,700.00		
	total		\$	44,000.00		



GMS Professional Corporation
Chartered Professional Accountants
5484 Tomken Road., Unit # 34
Mississauga, Ontario
Canada L4W 2Z5
Telephone +1 905 919 3543
Fax + 1 289 210 0728

INDEPENDENT AUDITOR'S REPORT

The Clerk, City of Hamilton

We have audited the accompanying Financial Statement – Auditor's Report Form 4 of Lloyd Ferguson, Candidate, which is comprised of the statement of campaign income and expenses, calculation of surplus or deficit and supporting schedules, for the campaign period July 9, 2018 to December 31, 2018.

Candidate's Responsibility for the Financial Statement - Auditor's Report Form 4

The Candidate is responsible for the preparation and fair presentation of the Financial Statement - Auditor's Report Form 4 in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996 and for such internal control as the Candidate determines necessary to enable the preparation of the Financial Statement- Auditor's Report Form 4 that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Financial Statement – Auditor's Report Form 4 based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statement – Auditor's Report Form 4 are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statement – Auditor's Report Form 4. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statement – Auditor's Report Form 4, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Financial Statement – Auditor's Report Form 4 in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the Financial Statement – Auditor's Report Form 4.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.



Basis for Qualified Opinion

Due to the nature of transactions inherent in an election campaign, it is impracticable through audit procedures to determine that the accounting records include all donations of goods and services, receipts and disbursements. Accordingly, our verification of these transactions was limited to the amounts recorded in the accounting records of the Candidate in accordance with the accounting procedures established by the Municipal Elections Act, 1996. We were not able to determine whether any adjustments might be necessary to income, expenses and surplus.

Qualified Opinion

In our opinion, except as stated in the Basis of Qualified Opinion paragraph, the Financial Statement -Auditor's Report Form 4 presents fairly, in all material respects, the financial position of Lloyd Ferguson's election campaign as at December 31, 2018 and the income and expenses for the campaign period July 9, 2018 to December 31, 2018 and the determination of surplus or deficit in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

GMS Professional Corporation

GMS Professional Corporation

Chartered Professional Accountants

Authorized to practice Public Accounting by the Chartered Professional Accountants of Ontario

March 26, 2019 Mississauga, Ontario